1. **Title of the module**

BUSN9124 (CB9124) Accounting and Financial Management

1. **School or partner institution which will be responsible for management of the module**

Kent Business School

1. **The level of the module (Level 4, Level 5, Level 6 or Level 7)**

Level 7

1. **The number of credits and the ECTS value which the module represents**

15 credits (7.5 ECTS)

1. **Which term(s) the module is to be taught in (or other teaching pattern)**

Autumn

1. **Prerequisite and co-requisite modules**

None

1. **The programmes of study to which the module contributes**

MSc Management

1. **The intended subject specific learning outcomes.  
   On successfully completing the module students will be able to:**

8.1 Demonstrate advanced understanding and critical awareness of accounting principles and apply these to complex accounting issues.

8.2 Demonstrate an ability to analyse critically and interpret financial reports.

8.3 Demonstrate an advanced understanding and critical awareness of well-established concepts, principles, and theories that underlie financial management decisions.

8.4 Apply relevant knowledge and judgment in structuring, developing, and defending complex arguments/problems in the context of financial management, such as dealing with investment and financing decisions.

1. **The intended generic learning outcomes.  
   On successfully completing the module students will be able to:**

9.1 Analyse complex business situations by synthesising a variety of sources and pitch solutions.

9.2 Demonstrate an ability to critically apply quantitative, problem solving, and decision making tools

9.3 Effectively present information and formulate and deliver logical and precise arguments.

9.4 Research, plan and work independently.

1. **A synopsis of the curriculum**

The module aims to cover key accounting and financial management aspects of a business. The module begins by learning about the use of accounting principles in measuring and reporting financial position of a business for external stakeholders. It then moves on to analysing and interpreting financial reports for decision making. Under the financial management aspect, the module covers key capital investment decision making techniques such as NPV and IRR. Finally, the major aspects related to long term financing decisions such as sources of long term finance, capital structure, and costs of debt, equity and capital are covered.

1. **Reading list (Indicative list, current at time of publication. Reading lists will be published annually)**

Atrill, P. and McLaney, E. (2014) Accounting and Finance for Non-Specialists, 9th edn. Harlow, United Kingdom: Pearson Education.

Atrill, P. and McLaney, E. (2014) Accounting and Finance for Non-Specialists, 9th edn. Harlow, United Kingdom: Pearson Education.

Collier, P.M. (2012). Accounting for managers: Interpreting accounting information for decision making. 4th edn. United States: Wiley, John & Sons.

McLaney, E. (2014) Business finance: Theory and practice. 10th edn. Harlow, United Kingdom: Pearson Education.

Palepu, K.G., Healey, P.M. and Peek, E. (2016) Business Analysis and Valuation: IFRS Edition, (4th Edition), Hampshire: Cengage Learning EMEA.

1. **Learning and teaching methods**

Total contact hours: 25

Private study hours: 125

Total study hours: 150

1. **Assessment methods**
   1. Main assessment methods

Individual report (2000 words) (40%)

Examination, 2 hour (60%)

13.2 Reassessment methods

Like for like

1. **Map of module learning outcomes (sections 8 & 9) to learning and teaching methods (section12) and methods of assessment (section 13)**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Module learning outcome** | *8.1* | *8.2* | *8.3* | *8.4* | *9.1* | *9.2* | *9.3* | *9.4* |
| **Learning/ teaching method** |  |  |  |  |  |  |  |  |
| Lectures | **X** | **X** | **X** | **X** | **X** | **X** | **X** | **X** |
| Seminars | **X** | **X** | **X** | **X** | **X** | **X** | **X** | **X** |
| Private Study | **X** | **X** | **X** | **X** | **X** | **X** | **X** | **X** |
| Revision session | **X** | **X** | **X** | **X** | **X** | **X** | **X** | **X** |
| **Assessment method** |  |  |  |  |  |  |  |  |
| Individual written report | **X** | **X** | **X** | **X** | **X** | **X** | **X** | **X** |
| Examination | **X** |  | **X** | **X** | **X** | **X** | **X** | **X** |

1. **Inclusive module design**

The School recognises and has embedded the expectations of current equality legislation, by ensuring that the module is as accessible as possible by design. Additional alternative arrangements for students with Inclusive Learning Plans (ILPs)/declared disabilities will be made on an individual basis, in consultation with the relevant policies and support services.

The inclusive practices in the guidance (see Annex B Appendix A) have been considered in order to support all students in the following areas:

a) Accessible resources and curriculum

b) Learning, teaching and assessment methods

1. **Campus(es) or centre(s) where module will be delivered**

Medway

1. **Internationalisation**

The module covers measuring and reporting of financial position of businesses in accordance with International Financial Reporting Standards. Similarly, various aspects related to investment and financing decisions covered in this module are understood and practiced internationally. The coursework assessment also requires students to analyse a FTSE 350 company which could be an international firm.

**FACULTIES SUPPORT OFFICE USE ONLY**

**Revision record – all revisions must be recorded in the grid and full details of the change retained in the appropriate committee records.**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Date approved | Major/minor revision | Start date of the delivery of revised version | Section revised | Impacts PLOs (Q6&7 cover sheet) |
|  |  |  |  |  |
|  |  |  |  |  |

Revised FSO Jan 2018